

# ***NEWS RELEASE***

---



***OFFICE OF THE UNITED STATES ATTORNEY  
SOUTHERN DISTRICT OF CALIFORNIA  
San Diego, California***

***United States Attorney  
Carol C. Lam***

---

***For Further Information, Contact: Assistant U. S. Attorney Carlos Arguello, 619-557-6252***

---

***For Immediate Release***

**NEWS RELEASE SUMMARY** - June 14, 2006

United States Attorney Carol C. Lam announced that former San Diego Police Department Officer James Estrella pled guilty today in federal court in San Diego to federal income tax evasion for failing to pay \$63,000.00 in taxes on his salary and on profits he made by selling stolen property on eBay. Estrella entered his guilty plea before United States Magistrate Judge Louisa M. Porter, subject to final acceptance of the plea by United States District Court Judge Roger T. Benitez.

As part of his guilty plea, Estrella, admitted that he failed to file income tax returns for the calendar years 2001 through 2003, and failed to pay federal income taxes totaling over \$63,000.00 for those three years. Estrella had earned income for those years both as a San Diego Police Department officer and as a seller of merchandise in auctions on the internet through eBay. Estrella also acknowledged that he knowingly sold stolen property on his eBay site during the years 2001 through 2003. Estrella is currently on state

probation after having pled guilty on December 2, 2004, in San Diego Superior Court to four felony counts of receiving stolen property.

Estrella is scheduled to appear for final acceptance of plea and sentencing before Judge Benitez on September 5, 2006, at 9:00 a.m.

**DEFENDANT**

**Case Number: 06 CR 1289 BEN**

James Estrella

**SUMMARY OF CHARGE**

Title 26, United States Code, Section 7201 (Attempted Tax Evasion)

Maximum Penalty:   Maximum of 5 years in prison  
                              \$100,000 fine  
                              Three years of supervised release

**INVESTIGATING AGENCY**

Internal Revenue Service, Criminal Investigation